

EXHIBIT 14

Mike Romans

From: Heidi Murphy [hmurphy@residentialtitle.com]

Sent: Tuesday, December 30, 2008 11:02 AM

To: Marc Glassman; Mike Romans

Subject: FW: closing accounts for Washington Hill

-----Original Message-----

From: Ben Kerschberg [mailto:bkerschberg@jlbpartners.com]

Sent: Tuesday, December 30, 2008 10:50 AM

To: Heidi Murphy; Ben Kerschberg

Subject: closing accounts for Washington Hill

Heidi,

As a follow-up to our conversations, please accept this email as confirmation from JLB Partners that we would like to close out the account in the amount of \$500,000 related to our Washington Hill contract with the intent that either all or some portion of said funds will be wired to the Purchaser (JLB) tomorrow upon our providing to both you and Stewart Title either (a) a modification of our contract with the Seller, or (b) a termination letter.

Thank you very much for your help.

Ben